§ 1260.310 Domestic assessments.

- (a) A \$1.00 per head assessment on cattle sold shall be paid by the producer of the cattle in the manner designated in §1260.311.
- (b) If more than one producer shares the proceeds received for the cattle sold, each such producer is obligated to pay that portion of the assessments which are equivalent to the producer's proportionate share of the proceeds.
- (c) Failure of the collecting person to collect the assessment on each head of cattle sold as designated in §1260.311 shall not relieve the producer of his obligation to pay the assessment to the appropriate qualified State beef council or the Cattlemen's Board as required in $\S 1260.312$.

§1260.311 Collecting persons for purposes of collection of assessments.

Collecting persons for purposes of collecting and remitting the \$1.00 per head assessment shall be:

(a) Except as provided in paragraphs (b), (c), and (f) of this section, each person making payment to a producer for cattle purchased in the United States shall collect from the producer an assessment at the rate of \$1-per-head of cattle purchased and shall be responsible for remitting assessments to the QSBC or the Board as provided in \$1260.312. The collecting person shall collect the assessment at the time the collecting person makes payment or any credit to the producer's account for the cattle purchased. The person paying the producer shall give the producer a receipt indicating payment of the assessment.

- (b) Any producer marketing cattle of that producer's own production in the form of beef or beef products to consumers, either directly or through retail or wholesale outlets, shall be responsible for remitting to the qualified State beef council or the Cattlemen's Board pursuant to §1260.312, an assessment on such cattle at the rate of \$1.00 per head of cattle or the equivalent thereof. The obligation to remit the assessment shall attach upon slaughter of the cattle, and the producer responsible for remitting the assessment shall remit the assessment in the manner provided in §1260.312. For the purposes of this subpart, a producer marketing cattle of the producer's own production in the form of beef or beef products shall be considered a collecting person.
- (c) In the States listed in the following chart there exists a requirement that cattle be brand inspected by State authorized inspectors prior to sale. In addition, when cattle are sold in the sales transactions listed below in those States, these State authorized inspectors are authorized to, and shall, except as provided for in paragraph (f) of this section, collect assessments due as a result of the sale of cattle. In those transactions in which inspectors are responsible for collecting assessments, the person paying the producer shall not be responsible for the collection and remittance of such assessments. The following chart identifies the party responsible for collecting and remitting assessments in these States:

State	Sales through auction market	Sales to a slaughter/ packer	Sales to a feedlot	Sales to an order buyer/dealer	Country sales ¹
Arizona	СР	СР	СР	В	В
California	CP	CP	В	B-CP	В
Colorado	CP	В	В	В	В
Idaho	В	В	В	В	В
Montana	CP	В	В	В	В
Nebraska	CP	CP	B-CP	B-CP	B-CP
Nevada	В	В	В	В	В
Oregon	CP	B-CP	В	В	В
New Mexico	CP	B-CP	B-CP	B-CP	B-CP
Utah	CP	B-CP	В	В	В
Washington	CP	CP	В	B-CP	В
Wyoming	CP	В	В	В	В

Key:

B—Brand inspector has responsibility to collect and remit assessments due.

CP—The person paying the producer shall be the collecting person and has responsibility to collect and remit the assess-

ments due.

B-CP—Brand inspector has responsibility to collect; however, when there has not been a physical brand inspection the person better responsibility to collect and remit assessments due. paying the producer shall be the collecting person and has the responsibility to collect and remit assessments due.